## **Regulation 39-(23.5-)111.1**.

The written notice to be given to the Department pursuant to Section 39-23.5-111(2) shall consist of the filing of appropriate evidence of the final determination of the federal tax. Where applicable, such evidence shall consist of a copy of any final audit adjustments; any receipts for the payment of federal tax, interest and penalties; any closing letters; and any compromise agreements. If such final determination results in any additional Colorado tax being due, the taxpayer also shall file an amended Colorado return and pay any additional Colorado tax due as provided in Section 39-23.5-111.

## Regulation 39-(23.5-)111.2.

The term "Final Determination" as used in this article is intended to have the same meaning as does its use in the "Internal Revenue Code of 1954," as amended, or any similar section enacted on or after January 1, 1980.